

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 11
: Case No. 04-15389 [BRL]
SALTIRE INDUSTRIAL, INC., :
: Debtor. :
: :
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**AFFIDAVIT OF WAYNE R. SMITH IN SUPPORT OF
DEBTOR'S FIRST OMNIBUS OBJECTION SEEKING TO
DISALLOW AND EXPUNGE DUPLICATE CLAIMS AND
AMENDED AND/OR SUPERSEDED CLAIMS AGAINST THE ESTATE
(CLAIM NOS. 95, 189, 220, 224, 231, 236, 237, 239, 259, 260, 277, 290, 335, 342, 345, 358)**

STATE OF CONNECTICUT)
) ss.:
COUNTY OF FAIRFIELD)

WAYNE R. SMITH, being duly sworn, deposes and says:

1. I am the Senior Vice President and Chief Financial Officer of Saltire Industrial, Inc., the above-captioned debtor and debtor in possession (the "Debtor").

2. I submit this affidavit (the "Affidavit") in support of the Debtor's First Omnibus Objection (the "Objection") seeking to disallow and expunge (a) duplicate claims and (b) amended and/or superseded claims against the Debtor in this case, as set forth in the Exhibits annexed to the Objection (collectively, the "Disputed Claims").

3. In my capacity as Senior Vice President and Chief Financial Officer of the Debtor, I am familiar with the Debtor's books and records.

4. Except as otherwise set forth herein, all statements in this Affidavit are based on my personal knowledge, my familiarity with the Debtor's books and

records, my processing and reconciliation of claims, and/or my review of relevant documents. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

5. I have personally reviewed, or have caused a member of my staff under my supervision to review, the Disputed Claims and compared the information submitted in support of their allowance with the Debtor's books and records and the official claim register maintained in the Debtor's chapter 11 case. Based on this review, I have determined that each of the Disputed Claims should be accorded the proposed treatment for the reasons set forth in the Exhibits annexed to the Objection.

/s/Wayne Smith
WAYNE R. SMITH

Sworn to before me this
15th day of February, 2005

/s/Marc Silverman
Notary Public